Food and Drug Administration Rockville, MD 20857

NDA 21-178/S-007

Bristol-Myers Squibb Attention: Pamela Smith, M.D. Director, Metabolic/Endocrine Products P.O. Box 4000 Princeton, NJ 08543-4000

Dear Dr. Smith:

Please refer to your supplemental new drug application dated July 21, 2003, received July 21, 2003, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Glucovance® (glyburide and metformin HCl) Tablets, 500/5 mg, 500/2.5 mg, and 250/1.25 mg.

We acknowledge receipt of your submissions dated February 17, and March 2, 2004.

Your submission of March 2, 2004, constituted a complete response to our January 21, 2004, action letter.

This supplemental new drug application provides for labeling changes to the CLINICAL PHARMACOLOGY section, Pediatric subsection, PRECAUTIONS section, Pediatric Use subsection, OVERDOSAGE section, Metformin Hydrochloride subsection, and DOSAGE AND ADMINISTRATION section, Specific Patient Populations subsection of the package insert.

We completed our review of this application, as amended. This application is approved, effective on the date of this letter, for use as recommended in the agreed-upon labeling text.

The final printed labeling (FPL) must be identical to the text for the package insert submitted March 2, 2004.

Please submit the FPL electronically according to the guidance for industry titled Providing Regulatory Submissions in Electronic Format – NDA. Alternatively, you may submit 20 paper copies of the FPL as soon as it is available, in no case more than 30 days after it is printed. Please individually mount 15 of the copies on heavy-weight paper or similar material. For administrative purposes, this submission should be designated "FPL for approved supplement NDA 21-178/S-007." Approval of this submission by FDA is not required before the labeling is used.

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If you issue a letter communicating important information about this drug product (i.e., a "Dear Health Care Professional" letter), we request that you submit a copy of the letter to this NDA and a copy to the following address:

MEDWATCH, HFD-410 FDA 5600 Fishers Lane Rockville, MD 20857

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

If you have any questions, please call Ms. Jena Weber, Regulatory Project Manager, at 301-827-6422.

Sincerely,

{See appended electronic signature page}

David G. Orloff, M.D.
Director
Division of Metabolic and Endocrine Drug Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosure

This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

David Orloff 3/15/04 01:16:02 PM